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FINANCING AND LIQUIDATION OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

Final disposition of assets

Report of the Secretary-General

Addendum

EXECUTIVE SUMMARY

The present report provides details on the final disposition of the property of the United Nations Transitional Authority in Cambodia (UNTAC).

The assets, with a total original inventory value of $232,010,300, have been classified under 16 categories as follows: vehicular equipment, prefabricated accommodation, communications equipment, generators, air support system, electronic data-processing equipment, furniture and fixtures, photocopiers, facsimile machines, upgrading of government buildings, military installations, bridges, water purification/bladders, containers, mine-clearing equipment and miscellaneous items.

Schedules I to V set out in annex I to the present report contain the disposition of UNTAC property, by category of assets, as follows: transferred to other missions/offices, donated to the Government of Cambodia, sold, losses owing to theft and written off.

The action to be taken by the General Assembly at its forty-ninth session on the liquidation of UNTAC, as contained in paragraph 14 of the present report, is as follows: the noting of the final disposition of the property of UNTAC.

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I. INTRODUCTION

1. In paragraph 12 of its resolution 47/209 A of 22 December 1992, the General Assembly requested the Secretary-General to submit to the Assembly at its forty-eighth session the plan for the disposition of the assets of the United Nations Transitional Authority in Cambodia (UNTAC).

2. Pursuant to that request, the Secretary-General submitted his proposals for the disposition of the property of UNTAC in annex VIII to his earlier report on the financing of UNTAC (A/47/733/Add.1). In making his recommendations to the General Assembly, through the Advisory Committee on Administrative and Budgetary Questions (ACABQ), the Secretary-General had considered the factors set out below:

(a) The continuing needs of other ongoing missions, such as the United Nations Protection Force (UNPROFOR), the United Nations Operation in Mozambique (ONUMOZ) and the United Nations Operation in Somalia (UNOSOM), as well as the continuing need to replace various items of equipment in long-established missions;

(b) The rehabilitation needs of Cambodia;

(c) Current and/or acquirable absorption capacity of the Government of Cambodia, in terms of operation and maintenance and financial sustainability;

(d) Implementation capacity of United Nations organizations and international and non-governmental organizations;

(e) Cost-benefit of leaving equipment behind as opposed to its withdrawal, taking into account the options of selling or donating.

3. Taking the above factors into consideration, the Secretary-General proposed that UNTAC property be disposed of in the following manner:

(a) Equipment that conforms to established standards or is considered compatible with existing equipment would be redeployed to other United Nations operations elsewhere in the world or placed in reserve for use by future missions;

(b) Equipment that may be required for the start-up or expansion of United Nations agencies and international and non-governmental organizations operating in Cambodia and that cannot be kept in reserve in terms of subparagraph (a) above would be transferred to a relevant agency against appropriate credit to the UNTAC Special Account;

(c) Commercial disposal under standard United Nations procedures within the country;

(d) Any surplus UNTAC assets remaining after disposition of the items referred to in subparagraphs (a) to (c) above and/or any assets already installed in Cambodia, the dismantling of which would set back the

rehabilitation progress of the country, would be contributed to the Government of Cambodia. This refers, in particular, to airfield installation and equipment, bridges and mine-clearing equipment.

4. In paragraph 10 of its resolution 47/209 B of 14 September 1993, the General Assembly decided that the disposition of the property of UNTAC should proceed on the basis of the principle that the equipment of UNTAC should, wherever possible and cost-effective, be transferred to other missions, and in that connection endorsed the recommendation of ACABQ with regard to the disposition of the equipment and requested the Secretary-General to proceed with the disposition on that basis.

5. In paragraph 11 of the same resolution, the General Assembly requested the Secretary-General to submit a report at the forty-eighth session providing a detailed explanation for the donation of certain assets to the Government of Cambodia along with the proposals for the donation of any remaining assets that could not be transferred to other missions.

6. Pursuant to that request, the Secretary-General submitted a report to the General Assembly (A/48/701/Add.1) which provided details as to the status of the disposition of UNTAC assets as at 7 December 1993, including those that had been identified for consideration for sale or donation to the Government of Cambodia.

7. The present report provides details on the final disposition of the property of UNTAC.

II. FINAL DISPOSITION OF THE PROPERTY OF THE UNITED NATIONS TRANSITIONAL AUTHORITY IN CAMBODIA

8. Annex I to the present report provides a summary table of the final disposition of UNTAC assets. Column 1 shows the original value of the assets, totalling $232,010,300. Column 2 includes assets transferred to other United Nations missions and offices, valued at $154,159,600. Column 3 consists of assets donated to the Government of Cambodia, with an ordinal inventory value of $58,018,900. The total residual value of assets donated amounts to $38,249,400. Column 4 consists of assets sold to various United Nations offices and agencies, private institutions and individuals, as well as those sold to the Cambodia Mine Action Centre (CMAC), with an original inventory value of $8,113,300. The total residual value of assets sold amounts to $6,074,600. Column 5 lists losses of assets owing to theft, amounting to $8,089,700. Column 6 consists of assets written-off, amounting to $3,628,800.

9. Schedules I to V provide a breakdown of the final disposition of UNTAC property, by category of assets, including the quantity and the original inventory value.

10. Schedule I lists assets that were transferred to other missions. Schedule II includes those assets that were donated to the Government of Cambodia. Schedule III lists assets that were sold to United Nations offices and agencies, as well as those sold to private institutions and individuals.

Schedule IV lists losses owing to theft. Schedule V summarizes assets that were written off.

11. Assets listed in schedule V include those items of equipment that were no longer serviceable owing to:

(a) Wear and tear when repair costs exceeded the value of its replacement;

(b) Damages caused by fire, floods, rain and acts of war;

(c) Accidents.

These cases were presented to the Local Property Survey Board of UNTAC for write off.

12. A graphical presentation of the distribution of the property of UNTAC is contained in annexes II and III.

13. The rationale used in developing the depreciation scales is presented in annex IV.

III. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-NINTH SESSION

14. The action to be taken by the General Assembly at its forty-ninth session on the liquidation of UNTAC is as follows: the noting of the final disposition of the property of UNTAC.

ANNEX I

Final disposition of assets: summary statement and schedules

A. Summary statement

(Thousands of United States dollars)

	Original value (1) cols.(2) to (6)	Transferred to other missions/ offices (2)	Donated to the Government of Cambodia (3)	Sold (4)	Losses owing to theft (5)	Write-off (6)
1. Vehicular equipment	73 133.3	62 986.2	524.3	4 844.1	3 060.7	1 718.0
2. Prefabricated accommodation	56 289.8	26 176.0	28 277.5	482.5	521.8	832.0
3. Communications equipment						
(a) Complementary	16 976.0	14 252.6	49.4	117.3	2 556.7	0.0
(b) Trunking network	16 200.5	0.0	16 200.5	0.0	0.0	0.0
(c) Broadcast system	2 653.0	580.9	2 072.1	0.0	0.0	0.0
4. Generators	18 018.8	14 993.6	2 344.4	228.1	452.7	0.0
5. Air support system	1 844.2	161.0	1 683.2	0.0	0.0	0.0
6. Electronic data-processing equipment	8 793.1	5 667.0	966.2	392.7	1 440.1	327.1
7. Furniture and fixtures	1 503.9	1 422.3	16.0	65.5	0.1	0.0
8. Photocopiers	2 497.1	2 289.1	1.8	15.4	0.0	190.8
9. Facsimile machines	164.3	157.1	1.8	2.6	0.0	2.8
10. Upgrading of government buildings	3 747.6	0.0	3 747.6	0.0	0.0	0.0
11. Military installations	413.3	364.9	0.0	0.0	0.0	48.4
12. Bridges	2 478.2	0.0	1 678.2	800.0	0.0	0.0

	Original value (1) cols.(2) to (6)	Transferred to other missions/ offices (2)	Donated to the Government of Cambodia (3)	Sold (4)	Losses owing to theft (5)	Write-off (6)
13. Water purification/bladders	2 016.6	1 880.4	136.2	0.0	0.0	0.0
14. Containers	1 211.6	1 210.2	0.0	0.0	1.4	0.0
15. Mine-clearing equipment	3 244.3	2 250.0	0.0	994.3	0.0	0.0
16. Miscellaneous	20 824.7	19 768.3	319.7	170.8	56.2	509.7
Total	232 010.3	154 159.6	58 018.9	8 113.3	8 089.7	3 628.8

B. Schedules

SCHEDULE I

Property of the United Nations Transitional Authority in Cambodia transferred to other missions/offices

(Thousands of United States dollars)

Recipient	Item	Quantity	Original value $
Centre for Human Rights in Cambodia	Vehicular equipment	7	83.3
	Complementary communications equipment	12	7.1
	Generators	1	26.0
	Electronic data-processing equipment	56	33.3
	Furniture and fixtures	1	27.0
	Photocopiers	1	1.9
	Facsimile machines	1	1.8
	Miscellaneous	17	7.8
	Subtotal	96	188.2
ESCAP	Complementary communications equipment	380	173.2
	Electronic data-processing equipment	12	6.3
	Furniture and fixtures	15	1.9
	Facsimile machines	2	4.0
	Miscellaneous	183	33.1
	Subtotal	592	218.5
United Nations Headquarters - Field Administration and Logistics Division	Electronic data-processing equipment	348	1 035.6
MICIVIH	Vehicular equipment	75	920.2
	Electronic data-processing equipment	190	235.1
	Subtotal	265	1 155.3

Recipient	Item	Quantity	Original value $
MINURSO	Vehicular equipment	90	1 230.7
	Complementary communications equipment	220	64.9
	Generators	8	185.3
	Electronic data-processing equipment	103	62.2
	Photocopiers	21	80.7
	Water purification/bladders	10	27.6
	Containers	3	5.4
	Miscellaneous	562	98.2
	Subtotal	1 017	1 755.0
ONUMOZ	Vehicular equipment	646	8 984.8
	Prefabricated accommodation	4	2 485.8
	Complementary communications equipment	4 060	2 226.9
	Generators	268	562.2
	Air support equipment	22	34.2
	Electronic data-processing equipment	490	263.7
	Furniture and fixtures	455	20.0
	Photocopiers	384	227.1
	Military installations	893	106.6
	Water purification/bladders	23	39.8
	Containers	69	122.4
	Miscellaneous	46 703	1 281.3
	Subtotal	54 017	16 354.8
ONUSAL	Electronic data-processing equipment	125	66.3
	Photocopiers	126	66.8
	Facsimile machines	34	19.5
	Miscellaneous	10	2.7
	Subtotal	295	155.3
Office of the Special Representative of the Secretary-General in Cambodia	Electronic data-processing equipment	13	10.7

Recipient	Item	Quantity	Original value $
UNAMIR	Vehicular equipment	265	3 736.5
	Complementary communications equipment	52	271.6
	Generators	202	420.9
	Air support equipment	14	59.7
	Electronic data-processing equipment	863	549.7
	Furniture and fixtures	94	2.3
	Photocopiers	283	396.7
	Facsimile machines	16	36.9
	Containers	15	24.9
	Miscellaneous	308	30.5
	Subtotal	2 112	5 529.7
UNAVEM	Complementary communications equipment	200	52.4
	Facsimile machines	5	11.2
	Miscellaneous	100	5.8
	Subtotal	305	69.4
UNDOF	Vehicular equipment	21	231.0
	Complementary communications equipment	52	55.3
	Photocopiers	4	15.6
	Facsimile machines	3	8.5
	Subtotal	80	310.4
UNFICYP	Complementary communications equipment	60	40.5
	Generators	42	374.8
	Photocopiers	20	83.4
	Subtotal	122	498.7
United Nations Guard Contingent in Iraq	Complementary communications equipment	1	7.0
	Generators	9	58.8
	Subtotal	10	65.8
UNIFIL	Vehicular equipment	63	730.2
	Complementary communications equipment	91	76.2
	Generators	22	164.6
	Photocopiers	81	98.3
	Subtotal	257	1 069.3

Recipient	Item	Quantity	Original value $
UNIKOM	Vehicular equipment	329	4 325.5
	Complementary communications equipment	276	332.8
	Generators	10	14.2
	Containers	1	2.0
	Subtotal	616	4 674.5
UNMIH	Vehicular equipment	328.0	4 261.3
	Complementary communications equipment	870	478.8
	Containers	7	5.5
	Miscellaneous	200	8.0
	Subtotal	1 405	4 753.6
United Nations Military Liaison Team in Cambodia	Vehicular equipment	20	229.5
	Complementary communications equipment	67	112.3
	Generators	3	24.6
	Electronic data-processing equipment	50	51.0
	Photocopiers	12	40.1
	Facsimile machines	3	5.4
	Miscellaneous	271	192.6
	Subtotal	426	655.5
UNMOGIP	Complementary communications equipment	1	11.8
	Generators	42	159.0
	Electronic data-processing equipment	75	81.3
	Containers	2	3.0
	Subtotal	120	255.1
United Nations Office in Tajikistan	Vehicular equipment	1	11.0
	Electronic data-processing equipment	15	8.6
	Photocopiers	2	8.3
	Miscellaneous	8	3.1
	Subtotal	26	31.0
UNOMIG	Vehicular equipment	67	799.2
	Complementary communications equipment	461	207.7
	Generators	70	122.8
	Electronic data-processing equipment	215	188.2
	Containers	2	4.6
	Miscellaneous	10	5.4
	Subtotal	825	1 327.9

Recipient	Item	Quantity	Original value $
UNOMIL	Vehicular equipment	170	2 220.3
	Complementary communications equipment	977	537.6
	Generators	96	418.8
	Electronic data-processing equipment	215	191.3
	Furniture and fixtures	578	24.5
	Photocopiers	240	7.9
	Facsimile machines	5	14.2
	Military installations	100	25.5
	Containers	7	12.9
	Miscellaneous	693	381.9
	Subtotal	3 081	3 834.9
UNOMSA	Electronic data-processing equipment	4	4.9
UNOMUR	Complementary communications equipment	1 565	617.3
	Photocopiers	57	40.0
	Miscellaneous	595	172.5
	Subtotal	2 217	829.8
UNOSOM	Vehicular equipment	1 557	17 670.9
	Prefabricated accommodation	46	19 923.9
	Complementary communications equipment	3 164	2 106.4
	Broadcast system	2	161.3
	Generators	487	3 958.2
	Air support equipment	11	67.1
	Electronic data-processing equipment	1 015	800.2
	Furniture and fixtures	3 216	118.8
	Photocopiers	1 295	34.8
	Facsimile machines	1	1.8
	Military installations	66 937	232.9
	Water purification/bladders	221	1 765.1
	Containers	316	558.9
	Mine-clearing equipment	6	2 250.0
	Miscellaneous	472 800	7 507.2
	Subtotal	551 074	57 157.5

Recipient	Item	Quantity	Original value $
UNPROFOR	Vehicular equipment	1 754	16 165.7
	Prefabricated accommodation	7	3 766.6
	Complementary communications equipment	6 798	6 771.8
	Broadcast system	2	419.6
	Generators	1 292	7 349.3
	Electronic data-processing equipment	10 338	1 805.3
	Furniture and fixtures	232	1 084.2
	Photocopiers	3 408	960.9
	Facsimile machines	20	7.1
	Water purification/bladders	15	48.0
	Containers	229	443.4
	Miscellaneous	47 466	9 885.6
	Subtotal	71 561	48 707.5
UNRWA	Vehicular equipment	3	33.0
UNSCOM	Vehicular equipment	6	74.2
United Nations Supply Depot at Pisa	Complementary communications equipment	41	63.2
	Generators	481	1 154.1
	Electronic data-processing equipment	178	273.2
	Photocopiers	53	218.7
	Facsimile machines	20	46.7
	Containers	6	10.3
	Subtotal	779	1 766.2
UNTSO	Vehicular equipment	102	1 279.0
	Complementary communications equipment	75	37.7
	Furniture and fixtures	38	143.7
	Photocopiers	6	8.0
	Containers	6	16.9
	Miscellaneous	185	152.0
	Subtotal	412	1 637.3
	Total	692 084	154 159.6

SCHEDULE II

Property of the United Nations Transitional Authority in Cambodia donated to the Government of Cambodia

(Thousands of United States dollars)

	Description	Quantity	Original value $	Residual value $
1.	Vehicular equipment			
	Truck, light	10	0.0	0.0
	Truck, ambulance	1	0.0	0.0
	Truck, fuel	1	36.2	30.2
	Truck, rescue	6	462.0	462.0
	Truck, wrecker	2	26.1	22.2
	Subtotal	20	524.3	514.4
2.	Prefabricated accommodation			
	Ausco, 35-man	1	475.5	237.7
	Ausco modules	1	62.5	31.2
	Ausco, 100-man	2	1 304.4	652.2
	Ausco, 13 x 8 split	1	812.3	406.2
	Ausco, 1 x 8 man	8	499.9	249.9
	Ausco, 200-man	1	1 248.4	624.2
	Ausco, 2 x 35 man	1	951.0	475.5
	Ausco, 2 x 50 man	1	951.0	475.5
	Ausco, 2 x 8 man	8	999.8	499.9
	Ausco, 35 man	5	2 377.5	1 188.7
	Ausco, 3 x 8 man	3	562.4	281.2
	Ausco, 4 x 8 man	1	250.0	125.0
	Ausco, 50 man	4	1 902.0	951.0
	Ausco, 70 man	2	1 415.8	707.9
	Giertse, 2 x 30 man	1	55.0	27.5
	Giertse, 1 x L	1	43.8	21.9
	MBS, 1 x 8 man	6	305.2	152.6
	MBS, 7 x 8 man	1	356.1	178.0
	MBS, 10 man	1	51.0	25.5
	MBS, 100 man	3	1 531.1	765.5
	MBS, 2 x 8 man	2	203.5	101.7
	MBS, 3 x 8 man	3	457.8	228.9
	MBS, 4 x 8 man	2	406.9	203.5
	MBS, 500 man	1	3 502.9	1 751.4
	MBS, 6 x 8 man	1	305.2	152.6
	MBS, 70 man	4	2 041.5	1 021.0
	MBS, 8 x 8 man	1	406.9	203.5
	MBS, 90 man sleeper	1	459.3	229.7

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Description	Quantity	Original value $	Residual value $
P. Kamp, 104 man	1	669.7	334.9
P. Kamp, 284 man	1	602.5	301.2
P. Kamp, 2 x 5 bed clinic	1	45.4	22.7
P. Kamp, 40/60 man	1	775.6	387.8
P. Kamp, 10 bed clinic	1	30.0	15.0
P. Kamp, 100 man	1	612.1	306.0
P. Kamp, 20 man	1	113.8	57.0
P. Kamp, 60 man	1	341.3	170.6
P. Kamp, 80 man	1	229.6	114.8
P. Kamp, 84 man	1	526.3	263.1
P. Kamp, 52 man	1	334.9	167.5
WH, 1 x 4 man	1	57.6	28.8
Subtotal	79	28 277.5	14 138.8
3. Communications equipment			
(a) Complementary radio equipment	4	49.4	42.4
(b) Trunking network	1	16 200.5	13 885.5
(c) Broadcast system	1	2 072.1	1 776.0
Subtotal	6	18 322.0	15 703.9
4. Generators			
10 kVA	1	2.9	2.6
100 kVA	11	236.0	212.4
113 kVA	12	532.3	479.1
125 kVA	1	45.6	41.1
1250 kVA	2	373.4	336.1
14 kVA	10	81.4	73.2
15 kVA	2	13.8	12.4
200 kVA	1	25.3	22.7
225/250 kVA	6	349.9	314.9
284 kVA	2	116.8	105.0
29.2 kVA	1	9.5	8.6
7 kVA	6	37.5	33.8
96 kVA	13	520.0	468.0
Subtotal	68	2 344.4	2 109.9

	Description	Quantity	Original value $	Residual value $
5.	Air support system			
	Battambang airfield	1	56.2	51.1
	Battambang fire station	1	125.7	114.2
	Kampong Chnang west airfield	1	67.3	61.2
	Kampong Chnang west fire station	1	820.2	745.7
	Pochentong airbase and fire station	1	613.8	554.4
	Subtotal	5	1 683.2	1 526.6
6.	Electronic data-processing equipment			
	Cabling, accessories	1	15.5	7.8
	Client server sequent	1	223.5	111.8
	Computer, desktop	22	23.6	11.8
	Computer, notebook	1	3.2	1.6
	Console sequent	3	4.6	2.3
	External hard drive array sequent	3	217.5	108.7
	Disk external tape drive	2	14.3	7.1
	File server sequent	1	223.5	111.6
	Modem	2	0.6	0.3
	Monitor	22	5.5	2.9
	Mouse	12	0.7	0.3
	Printer	26	154.5	77.2
	Uninterrupted power supply	25	9.7	4.9
	Workstation	3	4.6	2.3
	X-terminal	42	64.9	32.4
	Subtotal	166	966.2	483.0
7.	Furniture and fixtures			
	Bookshelf	8	0.5	0.4
	Chair	20	2.2	1.5
	Credenza	4	0.9	0.6
	Desk	24	4.1	2.8
	Fan	10	0.4	0.3
	Filing cabinet	42	6.5	4.6
	Table	15	1.0	0.7
	White board	5	0.3	0.2
	Wooden pigeon hole	1	0.1	0.1
	Subtotal	129	16.0	11.2
8.	Photocopiers	1	1.8	1.7
9.	Facsimile machines	1	1.8	1.6

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	Description	Quantity	Original value $	Residual value $
10.	Upgrading of government buildings	—	3 747.6	1 873.8
11.	Bridges			
	Bridge accessory set, 53 sets		284.6	256.2
	Bridge accessory, various, 63 sets		398.2	358.4
	Bridge, 303 metres		450.1	405.1
	Bridge, various types, 391 installed	—	545.3	490.8
	Subtotal	—	1 678.2	1 510.5
12.	Water purification/bladders	8	136.2	112.3
13.	Miscellaneous			
	Air-conditioning units	129	96.6	87.2
	Battery	4	31.8	28.6
	Hospital bed	8	1.5	1.0
	Water cooler	2	0.3	0.2
	Cupboard	3	0.4	0.3
	Echo sounder	6	6.9	4.8
	Fire extinguisher	45	1.8	1.3
	Flak jacket	100	59.0	51.9
	Life rafts	17	64.6	45.2
	Lighting cable	1	7.7	7.0
	Magnetic compass	14	2.5	1.8
	Radar, marine	9	46.4	32.4
	Subtotal	338	319.7	261.7
	Total	821	58 018.9	38 249.4

SCHEDULE III

Property of the United Nations Transitional Authority in Cambodia sold

(Thousands of United States dollars)

	Quantity	Original value $	Residual value $
1. United Nations offices and agencies			
Vehicular equipment	130	1 124.3	794.6
Prefabricated accommodation	9	64.0	32.0
Complementary communications equipment	41	34.3	34.8
Generators	13	74.9	67.9
Electronic data-processing equipment	178	153.0	78.5
Furniture and fixtures	196	21.6	14.6
Photocopiers	1	3.0	2.7
Facsimile machines	1	0.8	0.7
Miscellaneous	73	17.8	12.7
Subtotal	642	1 493.7	1 039.5
2. Private institutions and individuals			
Vehicular equipment	358	2 370.1	1 710.8
Prefabricated accommodation	2	418.6	209.3
Generators	9	55.2	50.3
Electronic data-processing equipment	112	70.9	36.4
Furniture and fixtures	101	14.4	9.2
Bridges	1	800.0	800.0
Miscellaneous	109	40.2	23.9
Subtotal	692	3 769.4	2 839.9
3. Cambodia Mine Action Centre			
Vehicular equipment	84	1 349.6	952.9
Complementary communications equipment	108	83.0	71.2
Generators	16	98.0	86.9
Electronic data-processing equipment	41	168.8	91.9
Furniture and fixtures	104	29.5	25.1
Photocopiers	4	12.4	10.7
Facsimile machines	1	1.9	1.6
Mine-clearing equipment	584	994.2	864.6
Miscellaneous	266	112.8	91.4
Subtotal	1 208	2 850.2	2 196.3
Total	2 542	8 113.3	6 074.7

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SCHEDULE IV

United Nations Transitional Authority in Cambodia: property losses owing to theft

(Thousands of United States dollars)

	Quantity	Original value $
1. Vehicular equipment		
Car, light	31	306.7
Car, medium	3	34.6
Jeep, 4 x 4 light	19	234.8
Jeep, 4 x 4 medium	105	1 842.1
Bus, light	21	203.7
Bus, medium	1	23.1
Motorbike	4	5.6
Motorcycle	9	10.4
Truck, double cabin	13	160.4
Trailer, water	5	12.1
Truck, cargo	1	37.3
Truck, pick-up	17	189.9
Subtotal	229	3 060.7
2. Prefabricated accommodation		
Warehouse, 10 m x 24 m	4	96.1
Warehouse, 10 m x 51 m	1	43.8
Dormitories, 30-man	6	165.0
4-man camp, soft-walled	2	115.3
8-man camp, hard-walled	2	101.6
Subtotal	15	521.8
3. Communications equipment		
(a) Complementary radio equipment:		
Battery conditioner/analyser	3	3.7
Compucat	4	13.9
Compucat, laser printer	5	11.2
Dataradio	1	1.5
DC power supply	1	1.8
Handie talkie	915	520.8
Mobile cellular telephone	2	3.2
Key system	1	2.0
Repeater	1	11.1
Rural link repeater, UHF	2	7.6

	Quantity	Original value $
Rural link repeater, VHF	2	7.6
Mobile telephone, Spectra A3	728	833.0
Mobile telephone, Spectra A5	530	700.2
Base station	4	6.4
Mobile telephone, dash mount	71	88.9
Desk top station	1	2.6
Mobile telephone, remote mount	30	37.6
Stereo reverberation unit	1	2.8
Stereo turntable	1	1.2
System analyser	1	19.2
Telephone interconnect	3	15.0
Transceiver	26	123.9
Transmission test set	1	2.6
Triangular lattice mast	1	2.8
Miscellaneous	378	136.1
Subtotal	2 713	2 556.7
4. Generators		
.6 kVA	2	1.0
1.0 kVA	66	37.9
1.2 kVA	19	11.3
10 kVA	1	3.1
14 kVA	5	40.7
15 kVA	2	13.8
2.5 kVA	28	29.3
27 kVA	1	13.5
5 kVA	108	267.0
7 kVA	5	35.1
Subtotal	237	452.7
5. Electronic data-processing equipment		
Computer, notebook	356	1 158.2
Printer	176	281.9
Subtotal	532	1 440.1
6. Furniture and fixtures		
Fan, stand	3	0.1
Lamp, desk	3	0.0
Subtotal	6	0.1
7. Containers	1	1.4

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	Quantity	Original value $
8. Miscellaneous		
Adapter	1	0.8
Dictaphone	6	0.3
Disc, compact and double cassette	1	0.3
Dryer, hand	8	2.7
Flak jacket	14	4.4
General supplies	1	0.1
Helmet	2	0.5
Jerrycan	317	3.6
Light, emergency	4	0.1
Mosquito repellent	6 912	7.5
Padlock	27	0.3
Radio-cassette player	68	8.2
Tray, metal	150	0.4
Trunk, aluminium	39	8.6
Typewriter, Khmer	1	0.2
Video cassette recorder	53	18.2
Subtotal	7 604	56.2
Total	11 337	8 089.7

SCHEDULE V

Property of the United Nations Transitional Authority in Cambodia written off

(Thousands of United States dollars)

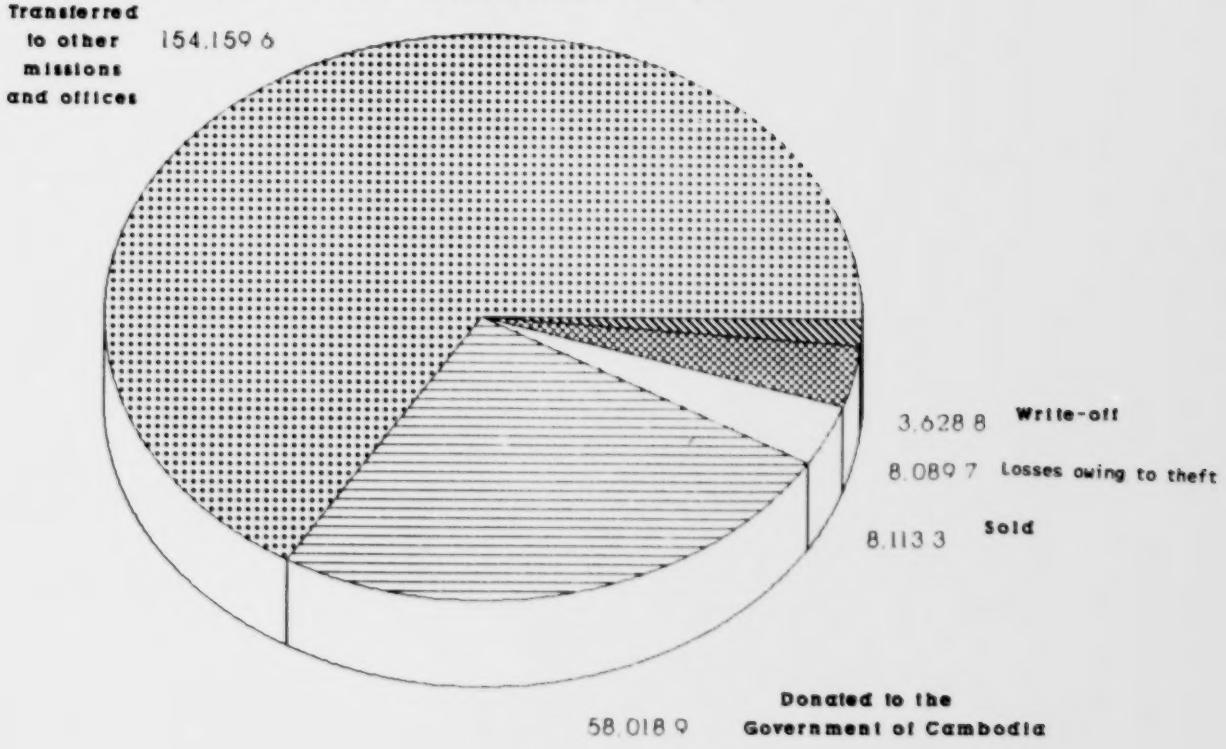
	Quantity	Original value $
1. Vehicular equipment		
Four runner, 4 x 4	13	160.6
Sedan, light	2	16.8
Sedan, medium	1	14.0
Jeep, medium	11	193.4
Double cabin	39	477.4
Land cruiser, 4 x 4	29	514.6
Truck, ambulance	1	22.8
Truck, pick-up	11	124.0
Truck, cargo	5	194.4
Subtotal	112	1 718.0
2. Prefabricated accommodation		
Warehouse, 10 m x 51 m	4	175.2
8-man camp, hard-walled	12	656.8
Subtotal	16	832.0
3. Electronic data-processing equipment		
Monitor	100	25.1
Uninterrupted power supply (UPS)	94	36.5
Printer	114	67.1
Computer	110	180.3
Computer, laptop	10	15.1
Computer, notebook	1	1.2
Keyboards	47	1.2
Line conditioner	1	0.6
Subtotal	477.0	327.1
4. Photocopiers	32.0	190.8
5. Facsimile machines	1	2.8

	Quantity	Original value $
6. Military installations		
Tent, 20-man	79	45.8
Tent, 6-man	16	1.4
Tent, French	5	1.2
Subtotal	100	48.4
7. Miscellaneous		
Air conditioner	9	135.0
Boat, rigid inflatable	7	195.4
Boat, rubber inflatable	35	157.8
Boat, flat bottom	3	4.4
Boat, keel inflatable	2	17.1
Subtotal	56	509.7
Total	794	3 628.8

ANNEX II

Final disposition of the property of the United Nations Transitional Authority in Cambodia

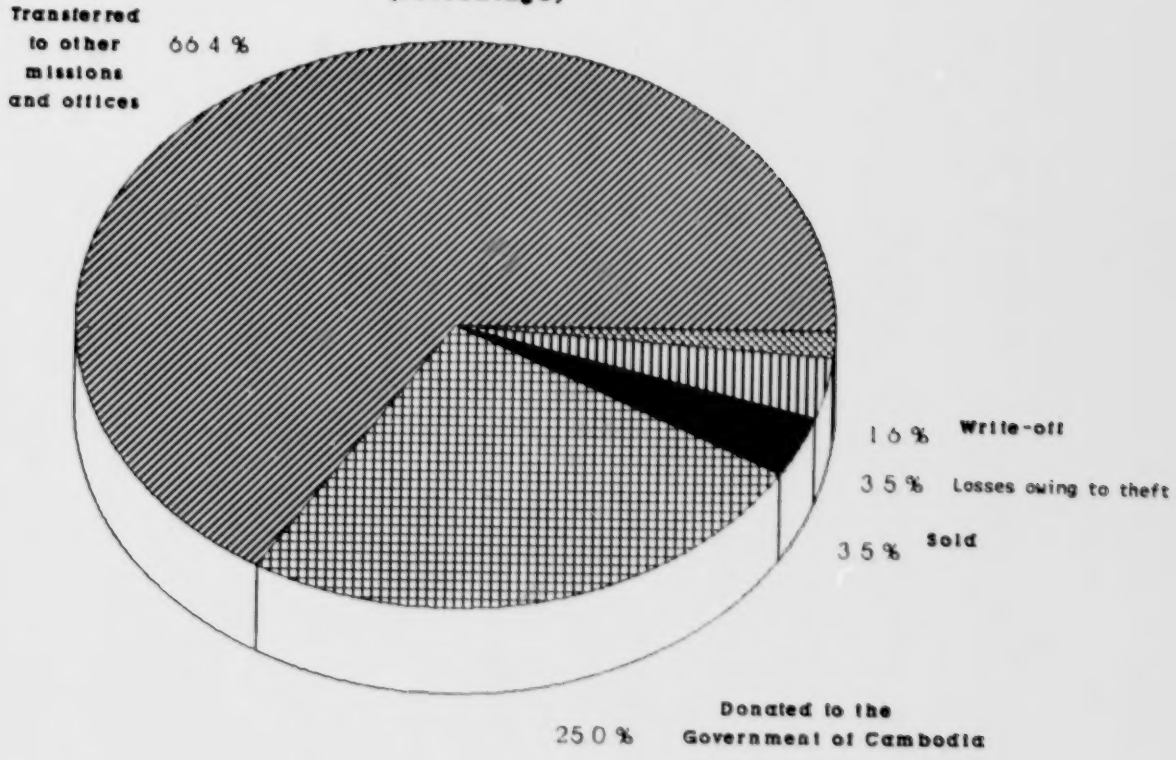
(Thousands of United States dollars)



ANNEX III

Final disposition of property of the United Nations Transitional Authority in Cambodia

(Percentage)


Transferred to other missions and offices
66.4 %
1.6 % Write-off
3.5 % Losses owing to theft
3.5 % Sold
25.0 % Donated to the Government of Cambodia

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ANNEX IV

Depreciation percentage applied to the different categories of assets of the United Nations Transitional Authority in Cambodia

1. Vehicular equipment

1. The life expectancy of vehicles is defined as follows:

(a) Category I

Light vehicles	Sedans, light and medium jeeps, light trucks and minibuses
Life expectancy	Five years or 120,000 kilometres, whichever comes first
Percentage distribution	25, 25, 20, 15 and 15 per cent applied over five years pro rata temporis per month

(b) Category II

Medium vehicles	Ambulances, medium buses and trucks up to 4 tons
Life expectancy	Eight years or 135,000 kilometres, whichever comes first
Percentage distribution	20, 15, 15, 10, 10, 10, 10 and 10 per cent applied over eight years pro rata temporis per month

(c) Category III

Heavy vehicles	Heavy buses and trucks over 4 tons
Life expectancy	10 years or 250,000 kilometres, whichever comes first
Percentage distribution	15, 10, 10, 10, 10, 10, 10, 10, 10 and 5 per cent applied over 10 years pro rata temporis per month

2. The applicable percentages are calculated with reference to the remainder value, i.e., category I, 25 per cent of the original value of the first year, 25 per cent of the remaining value the second year and so on. Consequently, there will always be a residual value.

3. The majority of UNTAC's 5,736 vehicles was received in new condition, even though some of them were manufactured in 1991. Therefore, the year of receipt, 1992, was used as the basis for applying the scales of depreciation described

above, and vehicles manufactured in 1991 or 1992 were depreciated from the date they were placed in service. Vehicles received from the other missions were depreciated based on their residual value at the time of receipt.

2. Prefabricated accommodation

4. Because of factors like varying designs, methods of construction, various degrees of wear and tear and even damages from shrapnel and rocket propelled grenades, depreciation rates applied for prefabricated units ranged between 40 per cent and 85 per cent.

5. For the purpose of this exercise, a weighted average depreciation rate of 50 per cent was used to cover all categories of prefabricated units.

6. No depreciation factor was applied to units transferred to Somalia as they were unused (ATCO camps, valued at US$ 11 million) and to a number of non-erected eight-man camps (34 MBS and 32 Ausco, valued at $3.7 million).

3. Communication equipment

7. The following depreciation factors were used for complementary, trunking and broadcast equipment with a recovery period of seven years:

(a) Equipment less than one year old: 14.29 per cent;

(b) Equipment more than one year old: 24.49 per cent.

8. Equipment received from other missions were depreciated based on their residual value at the time of receipt, but with a life expectancy of seven years.

4. Generators

9. Generators were depreciated based on the following categories:

(a) New generators - 10 per cent depreciation. These generators are new and still packaged. However, due to the nature of the generators, their usefulness declines with storage because of dried seals, etc. As such, a 10 per cent depreciation rate was applied;

(b) Deployed generators - 10 per cent depreciation. These generators, although deployed, are heavy-duty and regularly maintained and serviced with new replaceable spare parts that extend their useful lifespan. Owing to their nature, regularly maintained generators are more useful than stored ones. As such, a 10 per cent depreciation rate was also applied to this category of equipment;

(c) 5-kVA and below - 20 per cent depreciation. These machines are light-duty equipment with a short lifespan, and the cost of repair is high

compared with their acquisition cost. As opposed to the larger generators, they are portable and suffer more damage. A 20 per cent depreciation rate was therefore applied.

5. Air support equipment

10. Air support equipment consists of:

(a) Mobile control towers, navigational aids and airfield lighting sets which were depreciated by 10 per cent;

(b) Six locally purchased fire and rescue vehicles were depreciated according to the scale applied to vehicles, which is 7.5 per cent.

6. Electronic data-processing equipment

11. Different rates were applied depending on the type of equipment:

(a) Accessory equipment and software. For this category, a 30 per cent depreciation rate was applied. This equipment is usually used to upgrade, and/or attached to other electronic data-processing equipment. It primarily consists of additional memory chips, mice and computer cables;

(b) Equipment slowly outdated. This category, including computer equipment which is slowly outdated by the computer market, was depreciated by 40 per cent. This equipment comprises primarily plotters, uninterrupted power supply units and voltage regulators;

(c) Equipment quickly outdated. This category includes computer equipment which becomes quickly obsolete as new equipment is being produced and improved every year. These are desktop and laptop computers, monitors and scanners. Used equipment is rendered outdated immediately and was depreciated by 50 per cent. For unused equipment, a depreciation rate of 30 per cent was applied.

7. Furniture and fixtures

12. As the furniture and fixtures are used in various degrees, the average depreciation rate was applied at 30 per cent.

8. Office equipment: photocopiers and facsimile machines

13. Photocopiers and fax machines were depreciated according to the following scales:

(a) Scale 0 - No depreciation. These items are new or unused;

(b) Scale 1 - 10 per cent depreciation. These items which were received in 1992 are less than one year old but were used continuously;

(c) Scale 2 - 20 per cent depreciation. These items are more than one year old;

(d) Scale 3 - 60 per cent depreciation. These are used items received from various United Nations missions.

9. Mine-clearing equipment

14. This equipment consists of mine detectors which where depreciated by 30 per cent and of miscellaneous equipment and mine-clearing dozers, on which a 25 per cent depreciation rate was applied.

10. Other equipment

15. The following depreciation rates were applied:

(a) Upgrading of government buildings - 10 per cent;

(b) Military installations - 50 per cent;

(c) Bridges - 10 per cent;

(d) Water purification and bladder - 20 per cent;

(e) Containers - 30 per cent;

(f) Miscellaneous - 30 per cent.